

## DEPARTMENT OF STATE REVENUE

**Information Bulletin #42**  
**Income Tax**  
**January 2023**  
**(Replaces Bulletin #42, dated August 2014)**  
**Effective Date: Upon Publication**

**SUBJECT:** Indiana Income Tax Forms and Schedules

**REFERENCES:** [IC 6-2.3](#); [IC 6-3](#); [IC 6-3.1](#); [IC 6-3.5](#); [IC 6-5.5](#); [IC 6-8.1](#)

**DISCLAIMER:** Information bulletins are intended to provide nontechnical assistance to the general public. Every attempt is made to provide information that is consistent with the appropriate statutes, rules, and court decisions. Any information that is not consistent with the law, regulations, or court decisions is not binding on either the department or the taxpayer. Therefore, the information provided herein should serve only as a foundation for further investigation and study of the current law and procedures related to the subject matter covered herein.

### SUMMARY OF CHANGES

Aside from nonsubstantive, technical changes, this bulletin has been changed to remove outdated forms and to add new forms.

### I. INTRODUCTION

The Indiana Department of Revenue has the sole authority to prescribe and furnish forms and schedules used in the administration and collection of state income taxes. The list of forms in this bulletin are current as of the 2022 tax filing year. These forms are available to the taxpayer free of charge upon request. The forms can also be obtained from the department's website ([in.gov/dor/tax-forms/](http://in.gov/dor/tax-forms/)).

Software developers who want to produce forms that are acceptable to the department should consult Departmental Notice #4 for more detailed information, available online at [in.gov/dor/legal-resources/tax-library/departamental-notice/](http://in.gov/dor/legal-resources/tax-library/departamental-notice/).

### II. INDIVIDUAL INCOME TAX FORMS

#### Indiana Full Year Residents

| Form Name              | Description   |
|------------------------|---|
| Form IT-40             | Indiana full-year resident individual income tax return |
| Schedule 1             | Add-backs   |
| Schedule 2             | Deductions  |
| Schedules 3 & 4        | Exemptions and other taxes                              |
| Schedules 5/ IN-DONATE | Credits/Donations                                       |
| Schedule 6             | Offset credits  |
| Schedule 7             | Additional required information                         |
| Schedule IN-W          | Indiana Withholding Statements                          |
| CT-40                  | County tax schedule for Indiana residents               |

#### Indiana Part-Year Residents and Full-Year Nonresidents

| Form Name             | Description  |
|-----------------------|--|
| Form IT-40PNR         | Part- and full-year nonresident Indiana individual income tax return |
| IT-40PNRA             | Indiana apportionment schedule for nonresident individuals           |
| Schedule A            | Income/loss, proration and adjustments to income                     |
| Schedule B            | Add-backs  |
| Schedule C            | Deductions   |
| Schedule D            | Exemptions   |
| Schedules E/IN-PRO    | Other taxes/Nonresident Professional Team Members                    |
| Schedules F/IN-DONATE | Credits/Donations  |
| Schedule G            | Offset credits   |
| Schedule H            | Additional required information                                      |
| Schedule IN-W         | Indiana Withholding Statements                                       |

CT-40PNR  
IT-40RNR

County tax schedule for part-year and full-year nonresidents  
Reciprocal state nonresident individual income tax form

### Other Individual Tax Forms and Schedules

| Form Name         | Description   |
|-------------------|---|
| CC-40             | Indiana college credit  |
| ES-40             | Estimated tax payment voucher   |
| FDC-A             | Application for Foster Care Donation Credit                                   |
| IN-CR             | Credit Recapture  |
| IN-DEP            | Additional dependent child information  |
| IN-EDGE           | Economic development for a growing economy tax credit                         |
| IN-EDGE-R         | Economic development for a growing economy retention tax credit               |
| IN-EIC            | Indiana earned income tax credit  |
| IN-H              | Indiana household employment taxes  |
| IN-OCC            | Other Certified Credits   |
| IN-OPT            | Indiana electronic filing opt-out declaration                                 |
| IN-PAT            | Qualified patents exemption schedule  |
| IN-529            | Indiana's college choice 529 education savings plan credit                    |
| IN-2058SP         | Nonresident military spouse earned income deduction                           |
| Schedule IT-40NOL | Individual income tax net operating loss computation                          |
| Schedule IT-40QEC | Enterprise zone employee deduction  |
| Form IT-40X       | Amended Indiana individual income tax return (for Tax Years 2020 and earlier) |
| Schedule IT-2210  | Underpayment of estimated tax by individuals                                  |
| Schedule IT-2210A | Annualized schedule for underpayment of estimated tax                         |
| Schedule IT-2440  | Indiana disability retirement deduction                                       |
| IT-9              | Application for extension of time to file                                     |
| Form SC-40        | Unified tax credit for the elderly  |

### Miscellaneous Individual Forms

| Form Name     | Description                                      |
|---------------|--|
| GA-110L       | Claim for refund                                 |
| IT-40PA       | Indiana post-liability allocation worksheet      |
| TAO           | Indiana tax advocacy office procedures and forms |
| Tax Clearance | Tax clearance form                               |
| ST-115        | Consumer's use tax return                        |

### III. CORPORATE, PARTNERSHIP, AND FINANCIAL INSTITUTION INCOME TAX FORMS

| Form/Schedule:  | Corporate Income | Financial Institution | S Corporation | Partnership |
|---|------------------|-----------------------|---------------|-------------|
| Form IT-20 - Corporate Adjusted Gross Income Tax Forms and Schedules                              | X                |                       |               |             |
| Form IT-20X - Amended Corporation Income Tax Return (For Tax Years Beginning in 2018 and earlier) | X                |                       |               |             |
| Form FIT-20 - Annual Return for an Entity Conducting the Business of a Financial Institution      |                  | X                     |               |             |
| Form IT-20S - S Corporation Income Tax Return   |                  |                       | X             |             |
| Form IT-65 - Current Year Partnership Return Forms and Schedules                                  |                  |                       |               | X           |
| Schedule E - Apportionment of Income  | X                |                       | X             | X           |

## Indiana Register

|   |   |   |   |   |
|---|---|---|---|---|
| Schedule E-7 - Apportionment of Interstate Transportation   | X |   | X | X |
| Schedule F - Allocation of Non-Business Income and IN Non-Unitary Partnership Income                  | X |   |   |   |
| Schedule IT-20PIC - Disclosure of Intangible Expense and Directly Related Intangible Interest Expense | X |   |   |   |
| Schedule IT-20FSD - Foreign Source Dividend Deduction Schedule  | X |   |   |   |
| Schedule M - Alternate Adjusted Gross Income Tax Calculation (Discontinued as of 2022 Tax Year)       | X |   |   |   |
| Schedule IT-2220 - Penalty for Underpayment of Corporate Income Tax                                   | X |   |   |   |
| Schedule IT-20NOL - Indiana Net Operating Loss Deduction  | X |   |   |   |
| Schedule 8-D - Schedule of Indiana Affiliated Group Members   | X |   |   |   |
| Schedule IT-20 RECAP - Combined Profit/Loss Statement of Indiana Unitary Group                        | X |   |   |   |
| CC-40 - Indiana College Credit  | X |   |   |   |
| Form FT-ES - FIT Estimated Quarterly Payment  |   | X |   |   |
| FIT-20 Schedule E-U - FIT Apportionment of Receipts to Indiana  |   | X |   |   |
| FIT-20 FIT-NRTC - Schedule Indiana Financial Institution Nonresident Tax Credit                       |   | X |   |   |
| FIT-NRTC - Members of Unitary Group Filing a Combined Return  |   | X |   |   |
| FIT-20 Schedule H - Members of Unitary Group Filing a Combined Return                                 |   | X |   |   |
| Schedule FIT-2220 - Underpayment of Estimated Tax by Financial Institutions                           |   | X |   |   |
| Schedule FIT-20NOL - Computation of Indiana Member's NOL Deduction                                    |   | X |   |   |
| Schedule IT-20REC - Indiana Research Expense Tax Credit   | X |   | X | X |
| Schedule IN-EDGE - Economic Development for a Growing Economy Credit                                  | X | X | X | X |
| Schedule IN-EDGER - Economic Development for a Growing Economy Retention Credit                       | X | X | X | X |
| Schedule IN-PAT - Qualified Patents Exemption Schedule  | X |   | X | X |
| Schedule IN-DRE - Indiana Disaster Recovery Exemption   | X |   | X | X |
| Schedule IN-OCC - Other Certified Credits   | X | X | X | X |
| Schedule Composite - Entity's Composite IN AGI Tax Return   |   |   | X | X |
| Schedule Composite-COR -  |   |   |   | X |

|   |   |  |   |   |
|---|---|--|---|---|
| Composite Indiana Adjusted Gross Income Tax Return for Corporate Entities                                       |   |  |   |   |
| Schedule IN K-1 (IT-20S/IT-65) - Shareholder's/Partner's Share of IN AGI, Deductions, Modifications and Credits |   |  | X | X |
| Schedule IN-EL - Tax Computation Form for Electing Partnerships   |   |  |   | X |
| Schedule IN-COMPA -Indiana composite filing opt-out affidavit (For Use Beginning in the 2022 Tax Year)          |   |  | X | X |
| AD-19 - Affidavit for Reinstatement of Domestic Corporation   | X |  |   |   |
| AD-19(2) - Affidavit for Reinstatement of Foreign Corporation   | X |  |   |   |
| IT-966 - Notice of Corporate Dissolution, Liquidation or Withdrawal   | X |  |   |   |
| Form E-6 - Indiana Corporate Estimate Quarterly Income Tax Return/Extension Payment                             | X |  |   |   |

**IV. FIDUCIARY INCOME TAX FORMS**

| Form Name              | Description  |
|------------------------|--|
| Form IT-41             | Fiduciary return   |
| IT-41ES                | Fiduciary estimated tax and extension payment  |
| IT-41 Schedule IN K-1  | Beneficiary's share of Indiana adjusted gross income, deductions, modifications, and credits |
| Schedule Composite     | Entity's composite adjusted gross income tax return  |
| Schedule Composite-COR | Composite Indiana Adjusted gross income tax return for corporate entities                    |
| Schedule IN-COMPA      | Indiana composite filing opt-out affidavit (For Use Beginning in the 2022 Tax Year)          |
| IT-41 Schedule 1       | Schedule 1: other income   |

**V. NONPROFIT ORGANIZATION FORMS**

| Form Name       | Description   |
|-----------------|---|
| Form IT-20NP    | Nonprofit organization unrelated business income tax return |
| Form NFP-20A    | Nonprofit application for sales tax exemption               |
| Form NP-20      | Nonprofit organization's annual report                      |
| Schedule IN-UBI | Indiana unrelated business income                           |

**VI. WITHHOLDING TAX FORMS**

| Form Name       | Description   |
|-----------------|---|
| Form WH-1       | Employers' withholding tax return   |
| WH-1U           | Underpayment of Indiana withholding filing  |
| Form WH-3       | Annual reconciliation of employers withholding tax returns (Form WH-1) with amounts shown on withholding forms (Form W-2) |
| Form WH-4       | Employee's withholding exemption and county residence certificate   |
| WH-4MIL         | Annual nonresident military spouse earned income withholding tax exemption form   |
| Form WH-4P      | Annuitant's request for state income tax withholding  |
| Form WH-4852    | Indiana substitute for (W-2) or Form 1099-R   |
| Form WH-47      | Certificate of residence for out of state employees   |
| Schedule IN-WH3 | Indiana Withholding Statements (For Use Beginning in 2023)  |

IN-MSID  
IN-MSID-A

Motorsports investment district income - team  
Motorsports investment district income - entity

## VII. MISCELLANEOUS FORMS

| Form Name           | Description  |
|---------------------|--|
| Form POA-1          | Power of attorney  |
| Form NC10/20        | Neighborhood assistance credit application               |
| Schedule EZ 1, 2, 3 | Enterprise zone employment expense tax credit            |
| Schedule LIC        | Enterprise zone loan interest tax credit                 |
| IT-40QEC            | Enterprise zone qualified employee deduction certificate |

If you have any questions concerning this bulletin, please contact the Tax Policy Division at [taxpolicy@dor.in.gov](mailto:taxpolicy@dor.in.gov).

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Commissioner

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